



## Moody's Investors Service 99 Church Street

New York, New York 10007

October 16, 2006

Mi. Joseph W. Toto Corporate Treasury Analyst - Debt Financing Rohm and Haas Company 100 Independence Mail West Philadelphia, PA 19106-2399

Re: Ratings Letter

Mr. Toto:

This letter will serve to confirm the ratings currently assigned to Rohm and Haas Company; Issuer Rating at A3; Senior Unsecured debt rating at A3; and rating for commercial paper at Prime-2.

Consistent with Moody's standard practice, these ratings are be subject to revision or withdrawal by Moody's at any time without notice, if any information (or lack of information) warrants such action, in the sole opinion of Moody's. In addition, any change in Moody's ratings will be publicly disseminated by Moody's through normal print and electronic media and in response to oral requests to the Moody's rating desk. The ratings are statements of opinion and not statements of fact or recommendations to purchase, sell or hold any securities.

Thank you for your continuing interest in Moody's rating services, If you have any questions, please do not hesitate to contact me.

Sincerely

John Rogers

Senior Vice President